

WELCOME

2017 Employer Seminar



Office of Employer Ombudsman

Purpose

- Serve as a liaison between the Agency and it's employer customers
- Provide accurate, professional and timely assistance
- Address concerns within 3-5 business days
- Collection, Benefit, and Tax agents available to assist you and answer your questions in these areas as well as some MiWAM



Office of Employer Ombudsman

How can we assist you?

- Experiencing problems with your account, contact OEO as quickly as possible
- When calling OEO, the voicemail message will identify the approximate wait time
- If you are unable to wait on the phone, email us:
 OEO@michigan.gov
- When calling or emailing us, please have your employer number and letter identification number available.



Office of Employer Ombudsman

Contact us toll free:
 1-855-484-2636 or 1-855-4UIAOEO

Email us:

OEO@michigan.gov

If you wish to share your comments regarding the service provided by OEO, ask to speak with the Office of Employer Ombudsman manager.



Work Share

A Layoff Aversion Program for Employers



What is Work Share?

- An option for employers to reduce employee hours instead of cutting the workforce.
- Preserve jobs and a trained workforce during economic declines by providing pro-rated benefits to workers who hours are reduced.
- Rather than being laid off, employees work a reduced number of hours and receive a portion of their potential weekly unemployment compensation based on the percentage of the reduction in hours.



Eligibility Requirements:

- Unemployment taxes must be current
- Experience account balance must have "positive reserve"
- Must have paid wages for 12 of the previous quarters



WORK-SHARE PLANS

To view details or modify an existing approved Work-Share plan, please select from the list below. To begin a new Work-Share plan application please click the button to the right.

Work-Share Plan Application

		Import	Cancel
• WORK-SHARE PLAN APPLICATION EMPLOYEES			
Welcome to the Michigan UIA Work-Share Application. You will be asked a proposed Work-Share Plan can be approved by UIA. Confirmation of your a (s) why your plan cannot be approved, will be sent to you today via a web no Please provide responses to the following questions and statements careful	pproved plan, or an explanation of the reaso otice after the application has been submitte		
What is the name of the work unit to be covered by your Plan?:	1		
How many employees work in the affected work unit?:	Required		
Are all employees in the unit covered by the proposed Work-Share Plan?:	Required		
What is your proposed start date of the Work-Share Plan?:	Required		
What is your proposed end date of the Work-Share Plan?:	Required		
Does your plan cover the entire 52-week plan period, or just certain weeks?	:		
Entire Plan Period Certain Weeks			
Is this Work-Share Plan application an amendment for a prior Work-Share F	Plan?		
Yes No			
What is the percentage of work reduction proposed for this unit?:	Required		
Please read the following carefully:			
I will provide full and complete reports to the unemployment agency relating Share plan as required by the unemployment agency.	to the operation of this Work-		
I agree I O I O I O I O I O I O I O I O I O I			
I will not hire new employees in, or transfer employees to, the work unit cove effective period of the Work-Share plan.	ered by this plan during the		
I agree O I O I O I O I O I O I O I O I O I O			



Work Share, Manage Plan

WORK-SHARE PLANS

To view details or modify an existing approved Work-Share plan, please select from the list below. To begin a new Work-Share plan application please click the button to the right.

Work-Share Plan Application

Filter								
Plan Number	Unit Name	Reduction %	Begin	End	Status			
	REVENUE	45%	01-Feb-2015	05-Sep-2015	Approved	View Plan	File Certification	Terminate Plan









Work Share questions? Call 844-967-5747

- Option 1 employers interested in additional information about work share
- Option 2 assistance with enrollment
- Option 3 employers or claimants with questions about your active Work Share plans



YOUR TAX ACCOUNT

2017 Employer Seminar



Liability for Unemployment Insurance

- Section 41(1) of MES Act:
 - Employing unit pays \$1,000 or more in wages for covered employment in a calendar year, or
 - Employing unit has at least one employee in covered employment in at least 20 different calendar weeks in a calendar year. The weeks do not have to be consecutive and it does not have to be the same employee.
- Section 41(2) of MES Act:
 - Employing unit acquires an existing business that was already determined by UIA to be a liable employer.



Liability for Unemployment Insurance

- Section 41(5) of MES Act:
 - Employing unit has at least ten employees performing agricultural services for some portion of a day in at least 20 different calendar weeks in the previous or current calendar year. The weeks do not have to be consecutive and it does not have to be the same employee.
 - Paid remuneration in cash of \$20,000 or more to employees performing agricultural service.
- Section 41(6) of MES Act:
 - Employing unit paid cash remuneration of \$1,000 or more for domestic services in a calendar quarter in the previous or current calendar year.

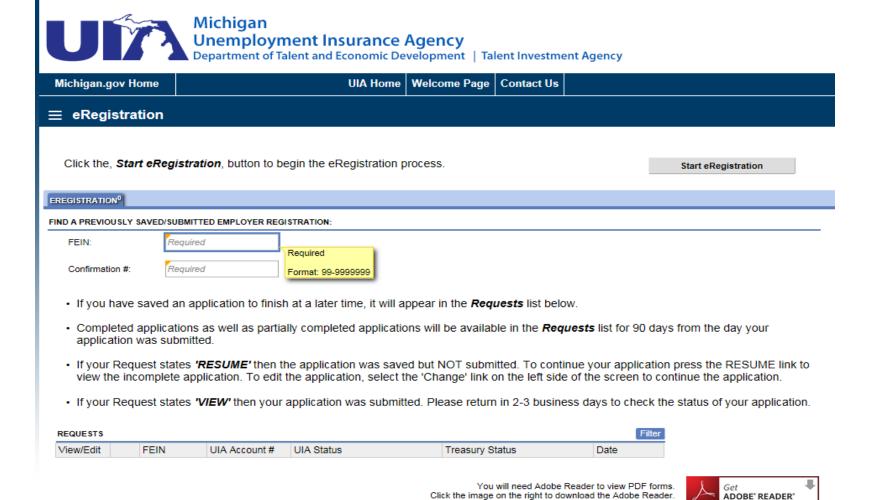


Types of Employers

- Contributing
 - For profit employer
 - Non-profit employer that has not elected to be reimbursing
- Reimbursing
 - Non- profit employer that has elected to be reimbursing and has Section 501(c)(3) status from the IRS
 - Governmental entity (city, county, township, school district)
 - Indian Tribes and Tribal Units



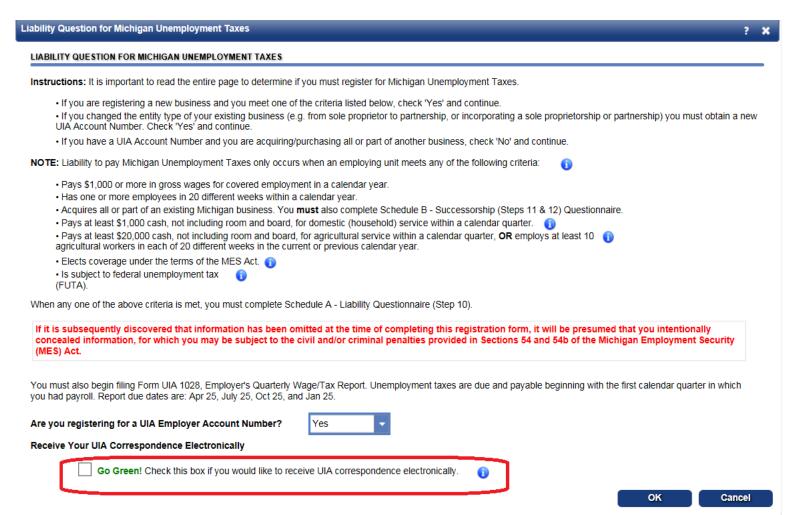
eRegistration



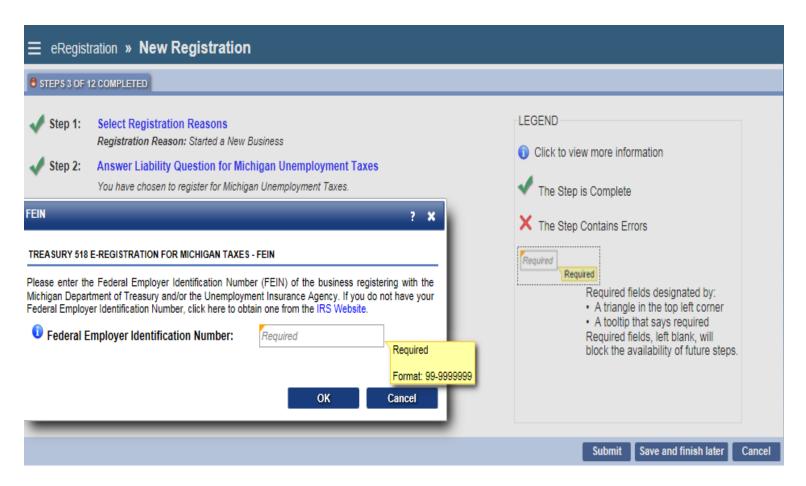


MPORTANT INFORMATION: Please read the following information pertaining to the new tax law. Corporate Income Tax: On May 25, 2011, Governor Rick Snyder signed Public Act 38 of 2011, officially enacting the Corporate Income Tax (CIT), effective January 1, 2012. The Corporate Income Tax will replace the Michigan Business Tax (MBT), which expires December 31, 2011. Beginning January 1, 2012, an entity that files federal income tax as a C Corporation must register for Corporate Income Tax if it has annual gross receipts, apportioned or allocated dichigan, greater than \$350,000.	elect Registration Reasons		?
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Incorporated / Purchased an Existing Business Acquired / Transferred All / Part of a Business Added a New Location(s) PEO: Client Level Reporting Report Wages After Total Transfer / Sale of Business Other (explain)	Reinstated an Existing Account(s)		
Acquired / Transferred All / Part of a Business Added a New Location(s) PEO: Client Level Reporting Report Wages After Total Transfer / Sale of Business Other (explain)	Hired Employee / Hired Michigan Resident ①		
Added a New Location(s) PEO: Client Level Reporting Report Wages After Total Transfer / Sale of Business Other (explain)	Incorporated / Purchased an Existing Business		
PEO: Client Level Reporting Report Wages After Total Transfer / Sale of Business Other (explain)	Acquired / Transferred All / Part of a Business		
Report Wages After Total Transfer / Sale of Business Other (explain)	Added a New Location(s)		
Other (explain)	PEO: Client Level Reporting		
	Report Wages After Total Transfer / Sale of Business		
OK Canada	Other (explain)		
OK Canada			
OV Canada			
		OK C	1









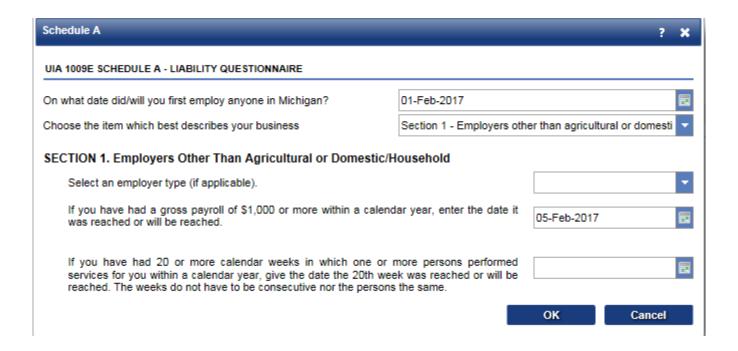


Company Name or Owner's Full Name (in nc, PC, LC, LLC, LLP, etc.):	lude, if applicable, Corp,	Business Name, Assumed Name or the county):	DBA (as registered with
Required	ness Fax:	Dustriess Phone Country USA	Business Telephone: Required Required
Business Ownership Type: 1		Are you incorporated? No	
Are you incorporating an existing business Required	?	Purchasing an existing business? Required	•
Business Category:		Business Type:	
Required	•	Required	▼
Define your Business Activity: Required	-	What products, if any, do you sell (so	old to final consumer)?
Required			
Number of Business	Locations in MI: Requirea		
Number of Business	Locations in MI: Requirea	In what month does the business op	en? 0 Close? 0
Number of Business Are you a Seasonal Employer? (1)	▼	In what month does the business op Employee Leasing License Number:	
Number of Business Are you a Seasonal Employer? Required	▼	·	
Number of Business Are you a Seasonal Employer? Required Operating as an Employee Leasing Comp	any?	·	



Business And Loca	ation Address		? X
LOCATION INFOR	MATION		
Legal Address	>		
Address Line 1	T		
Address Line 2			Required
Unit Type	-	Unit	
Country	USA	City Required	
State / Province	MICHIGAN	ZIP / Postal Required	
Mailing Address (Leave blank, if s			_
Address Line 1			
Address Line 2			
Unit Type	-	Unit	
Country	USA	City	
State / Province	MICHIGAN	ZIP / Postal	
Check this bo Business/Physic (Leave blank, if sa		e of Michigan	_
Address Line 1			
Address Line 2			
Unit Type	•	Unit	
Country	USA	City	
State / Province	MICHIGAN	ZIP / Postal	
		ок	Cancel







Schedule B - Successorship Questionnaire: Part 1

? >

OK

Cancel

×

SCHEDULE B - SUCCESSORSHIP QUESTIONNAIRE

You must complete all the items in this application accurately and completely. Failure to do so will be evidence of intentional misrepresentation and may subject you to the civil and/or criminal penalties provided in Sections 54 and 54b of the Michigan Employment Security (MES) Act.

Successorship Reporting Requirement:

If you have acquired any part of the Michigan assets, trade or business of another employer, by purchase, rental, lease, inheritance, merger, foreclosure, bankruptcy, gift or any other form of transfer, you must provide the following information. If you made multiple acquisitions, you must provide the following information. If you made multiple acquisitions, you must complete a separate UIA Schedule B for each Acquisition. If you made no acquisitions, you are still required to answer the following questions.

If subsequent to completing this registration form, you transfer the assets (by sale or transfer), or business (products/services), in whole or in part, to a new or previously existing business in Michigan, you must notify this Agency **immediately** by completing and submitting an additional Schedule B.

Federal Employer Identification Number (FEIN): 38-5555555

1. In the past 6 years, have you formed, acquired or merged with a business by any means?

If yes, how many businesses have you formed, acquired or merged with by any means?

2. At the current time, are you forming or acquiring a business by any means?

If yes, how many businesses are you forming or acquiring by any means?

3. At the current time, are you incorporating an existing business entity?

If yes, how many businesses are you incorporating from an existing business entity?

4. At the current time, are you merging, by any means, with one or more business entities?

If yes, how many businesses are you merging, by any means?



eRegistration - Step 12 Part 1

Schedule B - Successorship	Questionnaire: Part 2	_		_	_	_
Record 1						
Record 1						
SCHEDULE B - SUCCESSORSI	HIP QUESTIONNAIRE					
PART 1: QUESTIONS ABOU For the following business for Account Number in the space	mation, acquisition or me				ıme, address aı	nd UIA
Former Owner's UIA Acct.#:	Required			Owner's FEIN: 🕦	Required	
Corporate Name or DBA:			Required		Required	
ormer Owner's Name:	Required		Format: 9	999999 999		
ddress line 1: Required ddress line 2: ountry: USA	-	Unit Type:		▼ Unit:		
ity: Required		State: Re	quired	▼ ZIP:	Required	
. If you formed a new busines	ss, what assets did you a	cquire from the pre	viously existing business?	(check all that ap	ply)	
Land	Furniture/Fixtures	Inventory	Goodwill	Trade	•	None
Building	Equipment	Accounts Paya			omer Accounts	
. If you purchased, acquired (pply)	or merged with an existin	ig business by any	means (including lease), w	hat assets did yo	u acquire? (che	eck all that
Land	Furniture/Fixtures	Inventory	Goodwill	Trade		None
Building	Equipment	Accounts Paya	ble Employees	Custo	omer Accounts	
. What was the business activ Required	vity of the previous busin	ess?				
toquii ou						



eRegistration - Step 12 Part 2

PART 2: ACQUISITION INFORMATION Please respond to the following questions as they apply to the business identified in Part 1 on this form. Percent? Date Acquired: Did you acquire all, part or none of the assets of the former business listed in PART 1? Required Percent? Date Acquired: Did you acquire all, part, or none of the organization(employees/payroll/personnel) of the former 0 Required business listed in PART 12 Did you acquire all or part of the employees/payroll/personnel of any former business by leasing Required any of those employees/payroll/personnel? [If yes, you must submit a copy of the lease agreement] Percent? Date Acquired: Did you acquire all, part, or none of the trade(customers/accounts) of the former business listed in PART 1? Required Percent? Date Acquired: 5. Did you acquire all, part, or none of the Michigan business(products/services) of the former business listed in PART 1? Required If no, enter date ceased Was the Michigan business listed in PART 1 above being operated at the time of acquisition? If no. enter the date it ceased operation. Required 7. Are you conducting the Michigan business you acquired? 8. Is your Michigan business substantially owned or controlled in any way by the same interests that owned or controlled the organization, business or assets of a former business? Required If yes, enter balance owed: 9. Did you hold any secured interest in any of the Michigan assets acquired? Required Whole dollars amount only (\$): 0.00 10. What was the reasonable value of the Michigan organization, trade, business or assets acquired? Delete this Record Copy row 🔼 Add a Record OK Cancel



SUBMIT YOUR APPLICATION FOR E-REGISTRATION

eRegistration Signature and Confirmation

Applicant must read the following statement carefully before clicking Submit button: I hereby certify that, under penalty of perjury, all of the information submitted in this application is true and complete. I am aware that submitting false information or omitting pertinent or material information in connection with this application is grounds for rejection of my tax registration forms and may subject me to civil or criminal penalties. First Name: Middle Name: Last Name: Business Title: Company Name: Telephone #: Required Required Required Required Required Click the Submit button to submit your application for e-Registration. Once you click the Submit button, you cannot modify your request. Save and finish later Cancel eRegistration » New Registration » Confirmation CONFIRMATION Confirmation - Please Print this Page for your Records IMPORTANT INFORMATION: Please read the following information pertaining to a new tax law. Michigan Tax Change Information On May 25, 2011, Governor Rick Snyder signed legislation enacting into law the Michigan Corporate Income Tax (CIT). The CIT took effect January 1, 2012, and replaced the Michigan Business Tax (MBT), except for certain businesses that wish to retain certain certificated credits. Michigan's Corporate Income Tax (CIT) imposes a 6 percent income tax on entities that are treated as C Corporations for federal income tax purposes. Insurance companies and financial institutions pay special taxes. To obtain more information on the Michigan Corporate Income Tax, please go to www.michigan.gov/treasury Thank you for submitting your e-Registration for Michigan Taxes! Please return to e-Registration in 2-3 business days to check the status of your application. Use the following information below to locate and track your registration status: FEIN: 38-5555555 Confirmation ID: 0-777-190-208



eRegistration Information

Information from the Unemployment Insurance Agency:

Your application for Unemployment Taxes will be electronically sent to the Unemployment Insurance Agency (UIA).

If the status of your registration is Complete, your UIA Account Number will be displayed.

The base tax rate for a newly established business is 2.7% for the first year. If you have acquired, purchased, merged, or incorporated an existing business, your base tax rate will be determined after the transfer of rating experience from your predecessor. You will receive a tax rate and a status determination by mail in 7-10 days, which will include your UIA account number.

If you do not receive this information within this period, please contact Tax Status at (313) 456-2080 or via email at EmployerLiability@michigan.gov.

If you have questions regarding your unemployment tax account application then contact the Office of Employer Ombudsman (OEO) at 1-855-4UIAOEO (855-484-2636) or 313-456-2300, or by email at OEO@michigan.gov.

Please remember to do the following, if applicable:

- Please write your FEIN and UIA Account Number, if available, on all documentation forwarded to UIA.
- You must begin filing Form UIA 1028, Employer's Quarterly Wage/ Tax Report. Unemployment taxes are due and payable beginning with the first calendar quarter in which you had payroll. For example, if you register on 07/01/2012 and you had payroll on 03/15/2012, but did not reach \$1,000.00 until 06/04/2012, you are required to file Form UIA 1028, Employer's Quarterly Wage/Tax Report, for quarters ending 03/31/2012 and 06/30/2012. Unemployment taxes are due and payable at the end of each quarter. Due dates are Apr 25 Jul 25. Oct 25 and Jan 25.
- If your mailing address is for an accountant or other representative, complete and submit Form UIA 1488. Power of Attorney, to UIA.
- Corporations, Limited Liability Companies (LLC), Limited Liability Partnership(LLP) after you receive your UIA Account Number, email a copy of your Articles of Incorporation of Organization to UIA using the following email address: EmployerLiability@michigan.gov.
- Non-Profit Employers: If you are electing to be a reimbursing employer, you must submit a copy of your IRS documentation granting your 501(c)(3) status prior to receiving a UIA Account number. This can be emailed to ReimbursingUnit@michigan.gov.
- Employers With Leased Employees: You must submit a copy of your leasing agreement. This can be emailed to EmployerLiability@michigan.gov.

The above information may also be faxed to (313) 456-2130, or mailed to: UIA Tax Office PO Box 8068 Royal Oak, MI 48060-8068

OK

Printable View



Status Determination

UIA 1183 (Rev. 08-12) Rick Snyder GOVERNOR



State of Michigan Talent Investment Agency Unemployment Insurance Agency 3024 W Grand Blvd, Detroit, MI 48202 www.michigan.gov/uia



Authorized By MCL 421.1 et seq. Bruce Noll ACTING DIRECTOR

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Mail Date: April 25, 2017 Letter ID: L0037257006 EAN: 2107453 000

Name: SAMPLE EMPLOYER

Determination of Employer Status

Federal ID No:	385555555	Report Due Date:	April 25, 2017
Effective Date of Liability:	February 1, 2017	Date Liability Incurred:	February 5, 2017

FINDINGS OF FACT

You are liable under Section 41(1)of the Michigan Employment Security (MES) Act as a result of the following:

You had a total payroll of \$1,000.00 or more for employment within a calendar year.

Your Quarterly Wage/Tax Report is due immediately for all completed quarter(s) from the effective date of liability shown above. This report must be filed online on a quarterly basis; (by the 25th of the month following the end of the quarter) even if you are unable to pay or do not have a payroll for the quarter. If you have no payroll for the quarter and fail to file a timely zero report, you will be assessed penalties for the missing report. Your tax rate determination for the year(s) for which you have been determined to be liable will be mailed to you separately. Note that your tax rate on your Quarterly Wage/Tax Report is also indicated when filing online through MiWAM. An employer who is liable for reimbursement payments in lieu of contributions must pay an amount equal to the full amount of regular benefits as well as the amount of extended benefits and training benefits paid during the calendar quarter that is attributable to service in the employ of the employer and that is not reimbursable by the federal government.

If a change in ownership of the business occurs within a calendar quarter, tax reports must be filed by each employer for that portion of the calendar quarter during which each operated the business.



Status Determination Protest Rights

UIA 1183 Letter ID: L0037257006 (Rev. 08-12)

This Determination only establishes the employer's status as being a liable Michigan employer and does not preclude the Agency from finding that you are a successor employer under Section 41(2) of the MES Act or issuing another Determination on a new, disputed issue in accordance with any other section of the MES Act if subsequent information raises such issue.

If you have any questions, contact the Office of Employer Ombudsman (OEO) by e-mail at OEO@michigan.gov or at 1-855-4UIAOEO (855-484-2636). TTY customers call 1-866-366-0004.

RIGHT OF PROTEST: This determination shall become final unless the Agency receives a written request for a redetermination within 30 days after the date of mailing of this notification, as shown above. If the 30th day falls on a Saturday, Sunday, or legal holiday, the protest must be received by the end of the next day which is not a Saturday, Sunday, or legal holiday.

INSTRUCTIONS FOR FILING PROTEST: If you elect to protest this notice, please use your MiWAM account or direct your protest to the address shown below. Please ensure you reference the Letter ID shown at the top of this form.

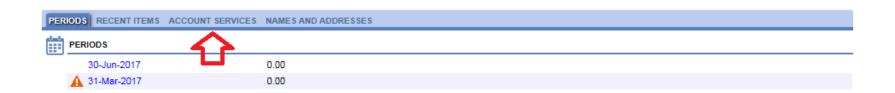
> Unemployment Insurance Agency Tax Office PO Box 8068 Royal Oak, Michigan 48068-8068

DISCLAIMER: If the facts or circumstances upon which this liability decision is made are found to be different or have changed since issuance, the liability found in this form may change as a new decision regarding liability.



Status Determination Protest - MiWAM





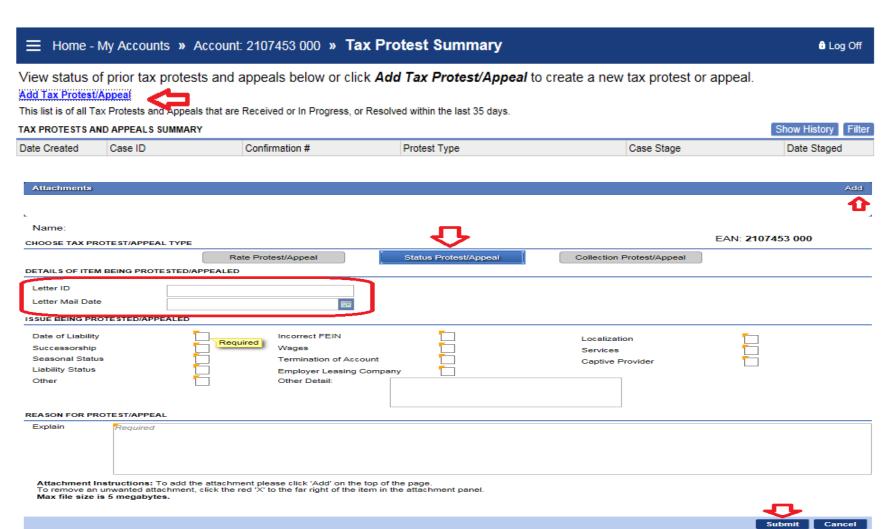


Status Determination Protest - MiWAM

PERIODS RECENTITEMS ACCOUNT SE	INVICES NAMES AND ADDRESSES
REPORTS AND PAYMENTS	
Automated Payments	Schedule Automated Payment(s) (Desktop mode only)
Voluntary Payment	Voluntary Payment - Do NOT use this task to pay tax liability.
Yearly Wage Evaluation	Evaluation Wages for a Year
ACCOUNT MAINTENANCE	
App Det Emp Status	Application for Determination of Employment Status
App for Seasonal Employer	Application for Designation as a Seasonal Employer
Apply for Credits	Apply for Refunds / Overpayment
Disclosure of Account	Disclosure of Account
Discontinuance of Business	Discontinuance of Business
IRS Certification of Account	IRS Certification of Account
Michigan Tax Credit	Michigan Tax Credit
Tax Rate History	Tax Rate History
Transfer of Business	Standalone Request for Transfer of Business
TAX ISSUES AND ASSESSMENTS	
Clearance of Account	Clearance of Account
Request for Waiver	Request for Waiver of Penalty & Interest
Tax Protest	Tax Protest
BENEFIT SERVICES	
Bulk ∀acation, Holiday, Bonus	Report ∀acation, Holiday, Bonus Pay For Multiple Employees
Determinations and Decisions	Issue Status and Protestable Determinations
School Denial	School Recess Period Questionnaire
Seeking Work Waiver	Request for Registration and Seeking Work Waiver (RSW)
View Benefit Charges & Credits	View & Protest Benefit Charges and Credits - 1770/1136



Status Determination Protest - MiWAM





Tax Rate Determination

UIA 1771 (Rev. 08-12) Rick Snyder GOVERNOR



State of Michigan Talent Investment Agency Unemployment Insurance Agency 3024 W Grand Blvd, Detroit, MI 48202 www.michigan.gov/Uia



Authorized By MCL 421.1 et seq. Bruce Noil ACTING DIRECTOR

լախորգվիդիսերակորգիրութին SAMPLE EMPLOYER 3024 W GRAND BLVD DETROIT MI 48202-6024 Mail Date: April 25, 2017 Letter ID: L0037280008 EAN: 2107453 000 Name: SAMPLE EMPLOYER

TAX RATE DETERMINATION FOR CALENDAR YEAR 2017

THIS IS NOT A REQUEST FOR PAYMENT. Your Unemployment Insurance tax rate, as provided under sections 22 and 22b of the Michigan Employment Security (MES) Act, is shown below as "YOUR COMPUTED RATE." Your pensity (if applicable) is shown as "NON-REPORTING PENALTY." For information on the "OBLIGATION ASSESSMENT (OA)", "SUTA PENALTY RATE." and other important information, see explanations on back.

FORMULA FOR EACH COMPONENT	FIGUR	ES BAS	SED ON EMPI	LOYER ACC	COUNT			PESALT (in percent)
NonChargeable Benefits Component (NB	C)							(Maximum 1%)
concerts paid based on this component will not appear in the "To Chargeable Benefits Component (CBC)	sees Credited	Time of t	ne ABC carlculati	ion below.				0.00% (Wassitute 6.3%
36 months of Bonefit Charges (ending 6/30/2016)							0.00	0.00%
36 months of Taxable Payroll (ending 6/36/2016)							0.00	0.00%
Account Building Component (ABC)			Negative Nu	mbers Sho	wn in P	arenthe	sis	
Actual Reserve Prior Actual Reserve (as of 6/39/2915)							0.00	
Total Payments Credited to Reserve (as of 7/35/2016)				0.00			0.00	
Total Voluntary Payments Credited to Reserve			_	0.00				
Total Taxes Credited to Experience Account					+		0.00	
Minus Benefits Charged (12 months ending 6/30/2016)					_		0.00	
Equals Actual Reserve (as of 6/30/2016)					=		0.00	
Required Reserve								
12 months of Total Payroll (ending 6/39/2016)							0.00	
Multiplied by Cost Oriterion Equals Required Reserve (6/36/2016)					×		0.0375	
ABC Calculation (Required Reserve - Actual Reserve) X ABC multiplier 9.59	С_	0.00	_	0.00		×	0.50	(Modmun 3%)
12 months Total Payroll (ending 6/39/2016)			0.00					
						Your	Computed Rate	2.70%
Your taxable payroll for 12 months ending 6/30/2016	was: 0.00					Non-R	eporting Penalty	0.00%
						Obligat	tion Assessment	1.21%
						su	JTA Penalty Rate	0.00%
APPEAL STATEMENT: Any protest or appeal from this Determinisher through MWYAM, in person, by mail, or by fax C113(456-2			For details on calculated, see				Solvency Rate	0.00%
received within 30 calendar days of the "Date Mailed" shown a day is a Saturday. Sunday or legal holiday, by the end of the ne	bove, or if su	ech 30th	Table on rever liability is: 1				r Total Rate Plus Ity (if applicable)	3.91%



Tax Rate – Contributing Employers

TAX RATE AND EXPLANATION OF TERMS

For Assistance Call 313-456-2010

	TABLE- A Section 19(a)(1) of the Act	Table B - Section 19(a)(1) of the Act
Years of Liability	All Employers Except Those Covered by Table B	Only for Employers in the Construction Industry
1	2.7% + 1/3 CBC	Average construction contractor rate as determined by the Agency + 1/3 CBC
2	2.7% + 2/3 CBC	Average construction contractor rate determined by the Agency + 2/3 CBC
3 and over	CBC+ABC+NBC	CBC+ABC+NBC

Obligation Assessment:

- Section 26a of the MES Act
- Levied against all contributing employers and money paid under it are not credited to the employer's experience account.
- 2017 OA ratio = 0.187277
- 2017 Base assessment = \$63
- 2017 Taxable Wage Base for calculation is \$9,000

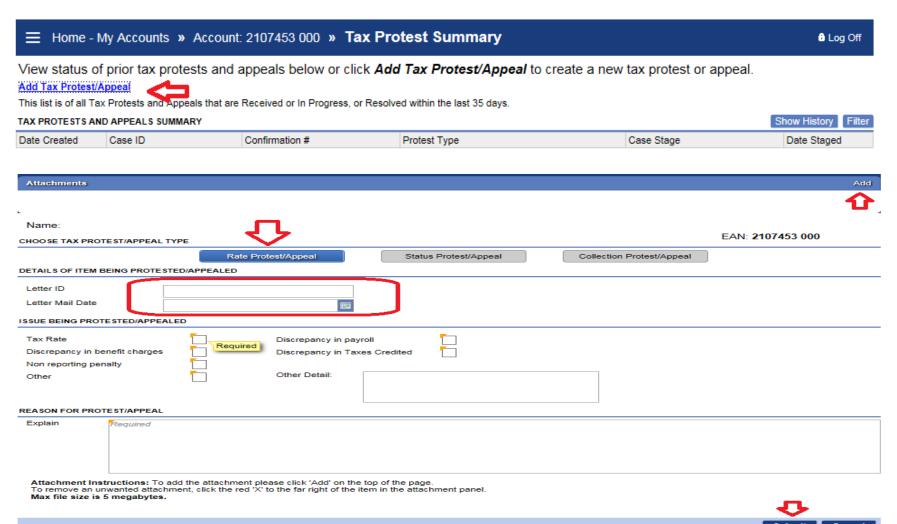


Tax Rate – Effect of Missing Tax Report

- If any of the tax reports needed for the computation period are missing (not filed), the employer will receive a computed tax rate plus a 3.0% non-reporting penalty added to their tax rate.
- If none of the required tax reports are filed, the rate will be set at the highest rate applicable for the number of years in business plus a 3.0% non-reporting penalty.
- For fully experienced employers, the rate could be 10.3% plus 3.0% = 13.3%.
 (not including the OA)
- If the missing reports are filed within 30 days of the tax rate determination, the non-reporting penalty is removed.
- Beyond the 30 days but up to one year, the non-reporting penalty can be reduced to 2.0%.



Tax Rate Determination Protest - MiWAM





Taxable Wage Base Reduction

- Applies only to contributing employers
- Section 44(4) of the MES Act
- Beginning in 2016 this is an annual taxable wage base assignment
- Employer must not be \$25 or more delinquent in the payment of unemployment contributions, penalties or interest by 2/15 of the calendar year for which the reduction would apply
 - Exception is if the employer has filed a timely protest or appeal to a notice of assessment or if the assessment is not yet final
- Employer has no missing returns
- If the employer is a domestic employer, all contributions, interest and penalties must be paid by the due date of the 4th quarter return for the calendar year for which the taxes are accrued (again the balance must be under \$25)
- If newly liable for unemployment taxes, must register in the year liability is reached



Taxable Wage Base Reduction Denial Letter

UIA 6354 (Rev. 10-16) Rick Snyder GOVERNOR



State of Michigan Talent Investment Agency Unemployment Insurance Agency 3024 W Grand Blvd, Detroit, MI 48202 www.michigan.gov/uia



Authorized By MCL 421.1 et seq. Bruce Noll ACTING DIRECTOR

Mail Date: Letter ID: EAN: Name:

Notice of Continuation of \$9,500 Taxable Wage Base

Dear Employer:

Section 44(4) of the *Michigan Employment Security (MES) Act* states that if on June 30th of the preceding year the balance of the unemployment compensation fund equals or exceeds \$2.5 billion and the agency has determined that the balance will remain at or above \$2.5 billion for the succeeding calendar quarter, the taxable wage limit for the next calendar year is \$9,000 for an employer that is not delinquent in the payment of unemployment contributions, penalties, or interest.

This notice is to inform you that because of the outstanding delinquency and/or missing the *Employer's Quarterly Wage/Tax Report* on your UIA account, you are not qualified for a reduction in your taxable wage base for calendar year 2017. The current amount of delinquency on your account as of the mail date of this letter is \$55.00.

If you would like to submit a payment, it is recommended that you use your MiWAM account at michigan.gov/uia. If paying by check please print your UIA employer number on your check and make it payable to: State of Michigan-UIA and use Form UIA 4101, Employer's Quarterly Tax Payment Coupon, found on the UIA website under Employer Forms. Leave the quarter/year field on UIA 4101 blank.

If you have any questions, contact the Office of Employer Ombudsman (OEO) by e-mail at OEO@michigan.gov or at 1-855-4UIAOEO (855-484-2636). TTY customers call 1-866-366-0004.



Taxable Wage Base Reduction Approval Letter

UIA 6352 (Rev. 10-16) Rick Snyder GOVERNOR



State of Michigan Talent Investment Agency Unemployment Insurance Agency 3024 W Grand Blvd, Detroit, Mi 48202 www.michigan.gov/uia



Authorized By MCL 421.1 et seq. Bruce Noll ACTING DIRECTOR

Mail Date: Letter ID: EAN: Name:

Notification of Reduced Taxable Wage Base for Qualified Employers

Dear Employer:

Section 44(4) of the Michigan Employment Security (MES) Act states that if on June 30th of the preceding year, the balance of the unemployment compensation fund equals or exceeds \$2.5 billion and the agency has determined that the balance will remain at or above \$2.5 billion for the entire succeeding calendar quarter, the taxable wage limit for the next calendar year is \$9,000 for an employer that is not delinquent in the payment of unemployment contributions, penalties, or interest.

You have qualified for the decreased taxable wage base for the calendar year 2017.

If you have any questions about your notice, please contact the UIA's Office of Employer Ombudsman (OEO) by e-mail at OEO@michigan.gov, or at 1-855-4UIAOEO (855-484-2636)). TTY customers call 1-866-366-0004.



Report Filing – Apportionment

- Sections 13(3) and 15a of the MES Act
- Contributing employers only
- 25 or fewer employees during the pay period that includes January 12th of the prior year.
- 50% or more of the total taxes due for the prior year were due in the 1st quarter
- Election must be made when the 1st quarter return is filed
- Allows the distribution of the taxes due for the 1st quarter across all 4 quarters for the calendar year without interest



Report Filing – MiWAM Limited Access



UIA Number	Quarter	Due Date		Report	Chargeable
2107453 000	31-Dec-2017	25-Jan-2018	File Now	Combined Report	
2107453 000	30-Sep-2017	25-Oct-2017	File Now	Combined Report	
2107453 000	30-Jun-2017	25-Jul-2017	File Now	Combined Report	
2107453 000	31-Mar-2017	25-Apr-2017	File Now	Combined Report	

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Report Filing – MiWAM





Log Off

QUARTERLY WAGE/TAX REPORT

VIEW FILE FORMAT

All liable employers are required by Section 13 of the Michigan Employment Security (MES) Act, (MCL 431.13) and Administrative Rule 421.121 of the Unemployment Insurance Agency (UIA), to disclose their tax liability by filing a quarterly tax report.

For All Employers: A penalty of \$50 is assessed for the first quarter that the wage information is received by the Unemployment Insurance Agency (UIA) after the due date. A penalty of \$250 is charged for each subsequent quarter that the wage information remains un-submitted. Interest accrues at the rate of 1% per month (computed on a daily basis) on all taxes or reimbursements remaining unpaid after the due date as provided by Section 15(a) of the MES Act.

For Contributing Employers: A penalty of 10% of the tax due for the quarter, minimum charge of \$5 and a maximum charge of \$25, is assessed for each quarter that the tax information is received by UIA after the due date.

For Reimbursing Employers: A penalty of \$10.00 is assessed for each quarter that tax information is received by UIA after the due date.

Family Employment: Does the employee, alone or in combination with his/her child or spouse, own more than 50% of the shares of the business? OR, does the parent(s) of the employee who is under the age of 18 own more than 50% of the shares of the business? If the answer to either of these questions is "Yes", check the box for family employment. For more information on family employment, see Sections 43(g), 46(g) and (h) of the MES Act.

Out of State Wages: Report gross year-to-date wages for the employee in the first quarter the employee is paid wages in Michigan when UI taxes on these wages has been paid to another state for the same calendar year. The UI tax on these wages off-sets UI tax liability on Michigan wages up to the taxable wage limit in Michigan.

Visa Wages: Public Act 241 of 2014 excludes the payment of unemployment benefits to the holders of J-1 visas in these categories; international visitors, government visitors, camp counselors and au pairs, and to all holders of H-2B visas. Unemployment taxes are not due on the wages paid to these employees. These visa wages need to be reported quarterly so that the obligation assessment is paid on these wages to Michigan's annual taxable wage limit.

If you have filed your UIA 1028 online and wish to submit your payment in the form of a check, please attach the payment coupon, UIA 4101, found under the Forms link at www.michigan.gov/uia.

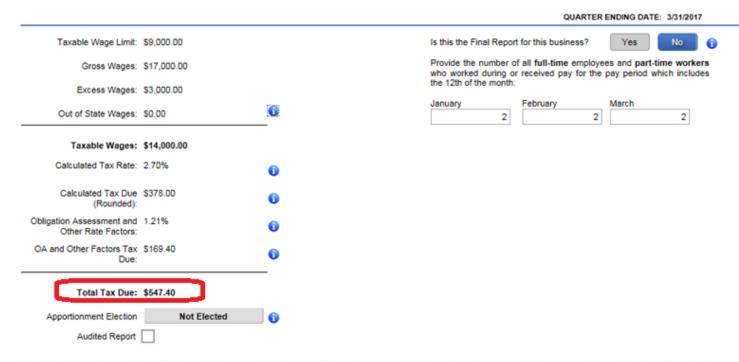


Report Filing – MiWAM

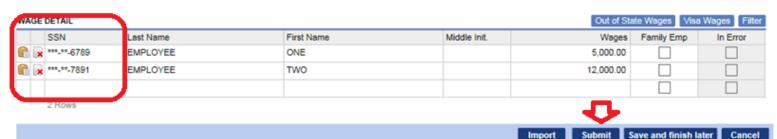
				QUARTER END	NG DATE: 3/31/2017	7
Taxable Wage Limit:	\$9,000.00		Is this the Final Repor	t for this business?	Yes No	0 4
Gross Wages:	\$0.00	Provide the number of all full-time employees and par who worked during or received pay for the pay period				
Excess Wages:	\$0.00		the 12th of the month:			
Out of State Wages:	\$0.00	•	January 0	February Mai	o O	
Taxable Wages:	\$0.00					
Calculated Tax Rate:	2.70%	•				
Calculated Tax Due (Rounded):		•				
Obligation Assessment and Other Rate Factors:		•				
OA and Other Factors Tax Due:		•				
Total Tax Due:	\$0.00					
Apportionment Election	Not Elected	0				
Audited Report						
Note: When initially filing, the V	Vage Detail section is pre-populat	ted with up to 250 employee records. Add	ditional records may be	added manually or through	the 'Import' function	ality
	g stan outlier to proportion				₩	₽
WAGE DETAIL						a Wages Filter
SSN La	ast Name	First Name	Middle Init.	Wag	es Family Emp	In Error
		<u> </u>		Import Submit		



Report Filing – MiWAM

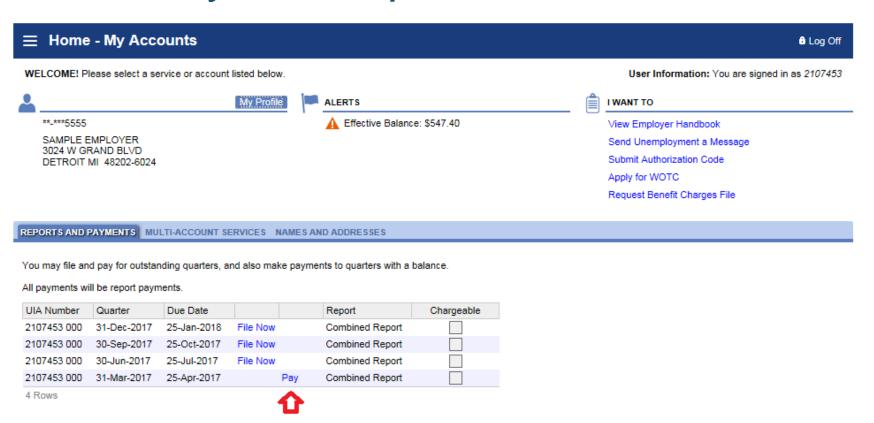


Note: When initially filing, the Wage Detail section is pre-populated with up to 250 employee records. Additional records may be added manually or through the 'Import' functionality.



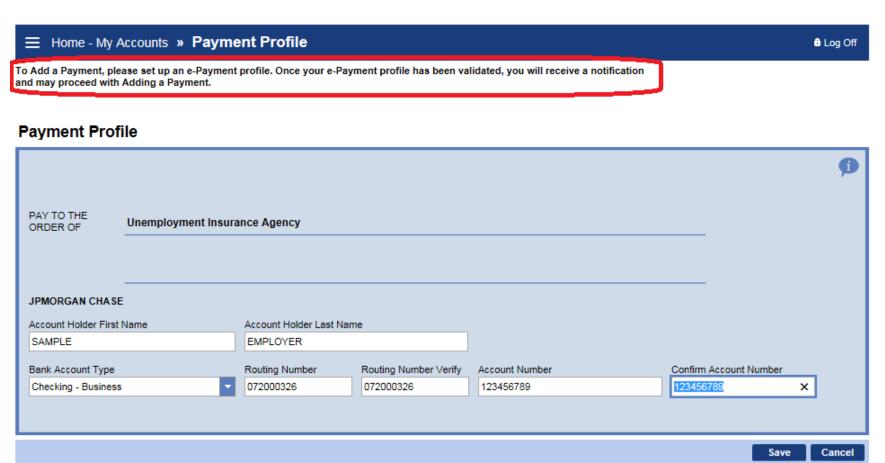


Payment Option – MiWAM





Payment Profile – MiWAM





Payment Profile - MiWAM

From: Do Not Reply - UIA <MiDAS-Undeliverables@michigan.gov>

10:

MiWAMSupport

C

Subject: Testing: MIS Payment Profile Request Successful

Dear Sample Employer,

Congratulations! Your request to create your ePayment profile was successful. This profile allows you to submit secure easy electronic payments to UIA any time, day or night. To ensure payments are timely, please submit at least two days prior to the due date to allow sufficient time to process and post the payment to your account.

Unemployment taxes are due and payable on the 25th day after the end of each quarter. Due dates are Apr 25, Jul 25, Oct 25 and Jan 25.

This email was sent from a notification-only address that cannot accept incoming email. Please do not reply to this message. If you have questions regarding your unemployment account then contact the Office of the Employer Ombudsman (OEO) at 1-855-4UIAOEO (855-484-2636) or by email at OEO@michigan.gov.

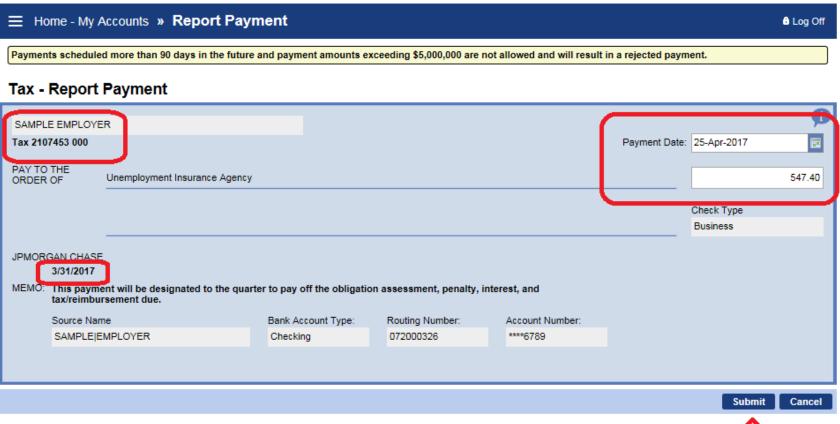
If you have reason to believe this submission was made by someone other than yourself or an unauthorized person, or you are experiencing technical issues with MiWAM, you should immediately call (313) 456-2188 (between 8:00 am and 4:30 pm Monday through Friday) or email MiWAMSupport@michigan.gov.

Thank you for using MiWAM!

Unemployment Insurance Agency



Submitting a Payment - MiWAM





Other Payment Options

Fact Sheet 154

ACH Debit - MiWAM

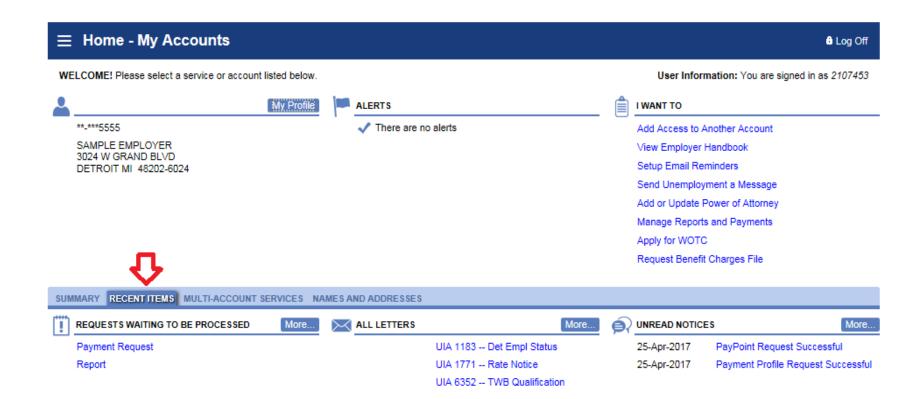
Bulk Payments - MiWAM

ACH Credit – bank to bank (CCD+ and CTX)

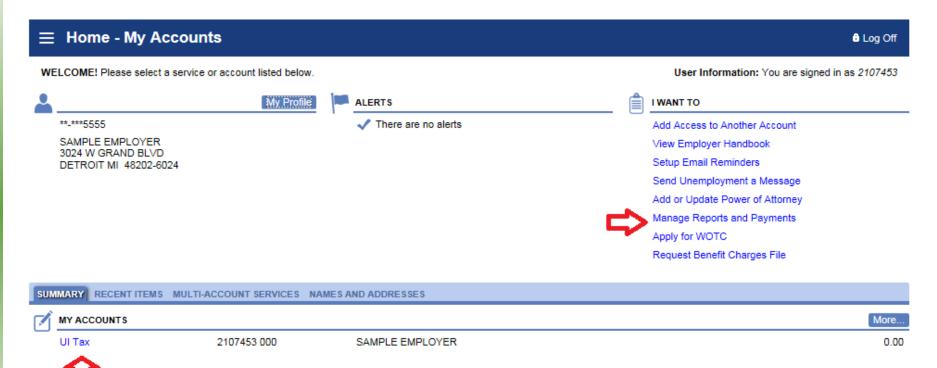
Check or money order with Form UIA 4101



Recent Items - MiWAM

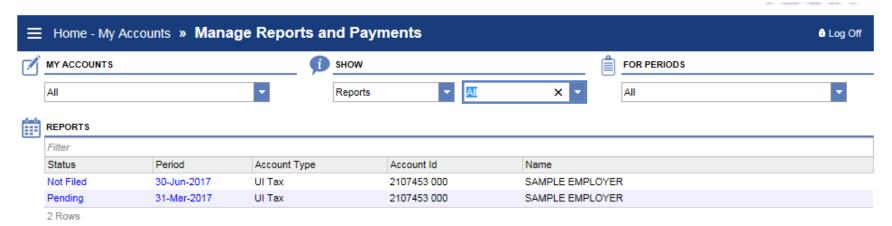




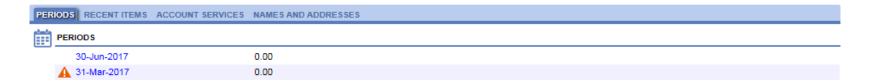




From Manage Reports and Payments link



From UI Tax link











				QUARTER	ENDING DATE: 3/31/2017
Taxable Wage Limit:	\$9,000.00		Is this the Final Report	t for this business?	Yes No
Gross Wages:	\$17,000.00		who worked during or	received pay for the	ees and part-time workers pay period which includes
Excess Wages:	\$3,000.00		the 12th of the month:		
Out of State Wages:	\$0.00	•	January 2	February 2	March 2
Taxable Wages:	\$14,000.00				
Calculated Tax Rate:	2.70%	•			
Calculated Tax Due (Rounded):	\$378.00	•			
Obligation Assessment and Other Rate Factors:	1.21%	•			
OA and Other Factors Tax Due:	\$169.40	•			
Total Tax Due:	\$547.40	_			
Apportionment Election	Not Elected	•			
Audited Report					

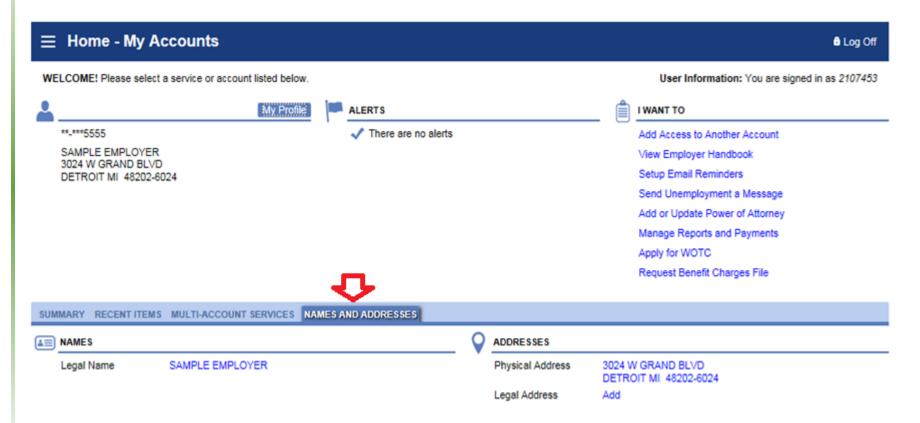
Note: When initially filing, the Wage Detail section is pre-populated with up to 250 employee records. Additional records may be added manually or through the 'Import' functionality.

WAGE DETAIL				Out of Sta	ate Wages [Vi	sa Wages Filter
SSN	Last Name	First Name	Middle Init.	Wages	Family Emp	In Error
***-**-6789	EMPLOYEE	ONE		5,000.00		
***-**-7891	EMPLOYEE	TWO		12,000.00		
2 Rows						



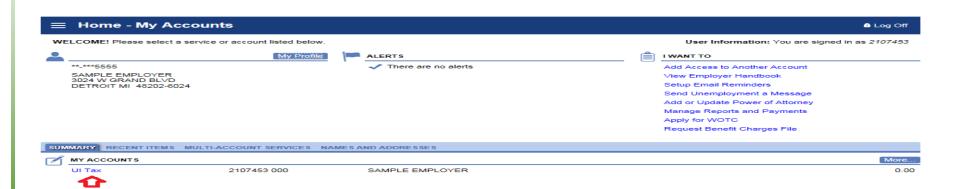


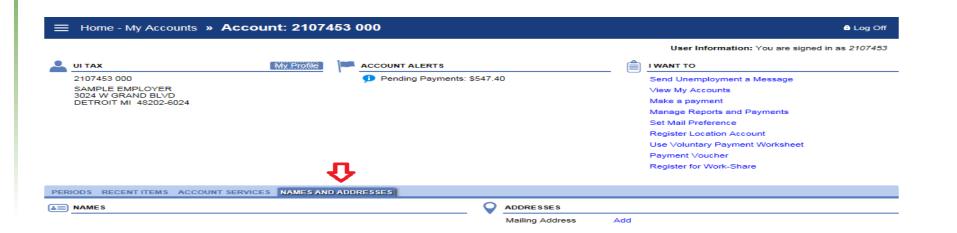
Changing Business Name/Address – MiWAM





Changing Mailing Address – MiWAM







Requesting a Waiver – MiWAM

PERIODS RECENTITEMS ACCOUNT SE	ERVICES NAMES AND ADDRESSES
REPORTS AND PAYMENTS	
Automated Payments	Schedule Automated Payment(s) (Desktop mode only)
Voluntary Payment	Voluntary Payment - Do NOT use this task to pay tax liability.
Yearly Wage Evaluation	Evaluation Wages for a Year
ACCOUNT MAINTENANCE	
App Det Emp Status	Application for Determination of Employment Status
App for Seasonal Employer	Application for Designation as a Seasonal Employer
Apply for Credits	Apply for Refunds / Overpayment
Disclosure of Account	Disclosure of Account
Discontinuance of Business	Discontinuance of Business
IRS Certification of Account	IRS Certification of Account
Michigan Tax Credit	Michigan Tax Credit
Tax Rate History	Tax Rate History
Transfer of Business	Standalone Request for Transfer of Business
TAX ISSUES AND ASSESSMENTS	
Clearance of Account	Clearance of Account
Request for Waiver	Request for Waiver of Penalty & Interest
Tax Protest	l ax Protest
BENEFIT SERVICES	
Bulk ∀acation, Holiday, Bonus	Report ∀acation, Holiday, Bonus Pay For Multiple Employees
Determinations and Decisions	Issue Status and Protestable Determinations
School Denial	School Recess Period Questionnaire
Seeking Work Waiver	Request for Registration and Seeking Work Waiver (RSW)
View Benefit Charges & Credits	View & Protest Benefit Charges and Credits - 1770/1136



Requesting a Waiver – MiWAM



Attachment Instructions: To add the attachment please click the 'Add' link on the top of the page. To remove an unwanted attachment, click the red 'X' to the far right of the item in the attachment panel. Max file size is 5 megabytes.



Waiver Response

UIA 5224 (Rev. 02-16) Rick Snyder GOVERNOR



State of Michigan Talent Investment Agency Unemployment Insurance Agency 3024 W Grand Blvd, Detroit, MI 48202 www.michigan.gov/uia



Authorized By MCL 421.1 et seq. Bruce Noll ACTING DIRECTOR

Mail Date: Letter ID: EAN: Name:

Request for Cancellation of Interest / Penalty

You recently requested to have your interest and / or penalty cancelled. In accordance with Section 54(c) of the Michigan Employment Security (MES) Act and Unemployment Insurance Agency (UIA) policy, the UIA has determined that your penalty and / or interest cancellation request has been approved.

Amount Approved: \$55.18

The amount approved has been credited to your account.

If you have any questions, contact the Office of Employer Ombudsman (OEO) by e-mail at OEO@michigan.gov or at 1-855-4UIAOEO (855-484-2636). TTY customers call 1-866-366 -0004.



Discontinuance of Business – MiWAM

PERIODS RECENTITEMS ACCOUNT SE	ERVICES NAMES AND ADDRESSES
REPORTS AND PAYMENTS	
Automated Payments	Schedule Automated Payment(s) (Desktop mode only)
Voluntary Payment	Voluntary Payment - Do NOT use this task to pay tax liability.
Yearly Wage Evaluation	Evaluation Wages for a Year
ACCOUNT MAINTENANCE	
App Det Emp Status	Application for Determination of Employment Status
App for Seasonal Employer	Application for Designation as a Seasonal Employer
Apply for Credits	Apply for Refunds / Overpayment
Disclosure of Account	Disclosure of Account
Discontinuance of Business	Discontinuance of Business
IRS Certification of Account	IRS Certification of Account
Michigan Tax Credit	Michigan Tax Credit
Tax Rate History	Tax Rate History
Transfer of Business	Standalone Request for Transfer of Business
TAX ISSUES AND ASSESSMENTS	
Clearance of Account	Clearance of Account
Request for Waiver	Request for Waiver of Penalty & Interest
Tax Protest	Tax Protest
BENEFIT SERVICES	
Bulk ∀acation, Holiday, Bonus	Report ∀acation, Holiday, Bonus Pay For Multiple Employees
Determinations and Decisions	Issue Status and Protestable Determinations
School Denial	School Recess Period Questionnaire
Seeking Work Waiver	Request for Registration and Seeking Work Waiver (RSW)
View Benefit Charges & Credits	View & Protest Benefit Charges and Credits - 1770/1136



Discontinuance of Business - MiWAM

☐ Home - My Accounts » Account: 2107453 000 » Discontinuance of Business

6 Log Off

Attachments

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Discontinuance of Business

DISCONTINUANCE OR TRANSFER OF PAYROLL OR ASSETS IN WHOLE OR PART (1772)

NOTICE: Information furnished on this report is used to determine termination of liability under Section 24 of the Michigan Employment Security Act (MCL 421.24). Completion of this report is required even though you may not be employing any workers at present. Failure to provide this information may result in a determination being made on the basis of the best information available. Penalties may be imposed under Section 54(a) or 54(b) of the MES Act for willful failure to comply with the requirements of the law.

If you are a leasing company you must complete a separate Form UIA 1772 for each client entity terminating its contract.

Attachment Instructions:

To add the attachment please click the 'Add' link on the top of the page.

To remove an unwanted attachment, click the red 'X' to the far right of the item in the attachment panel.

Max file size is 5 megabytes.



Step 1: Current name and address used since discontinuance or transfer of payroll or assets in whole or part

TERMINATION OF COVERAGE WHERE TOTAL TRANSFER OF MICHIGAN BUSINESS IS INVOLVED. If you disposed of your Michigan business and the Agency finds that a total transfer of your experience account is required, your coverage will be terminated as of the transfer date. HOWEVER, should you have persons in your employ subsequent to the date on which your Michigan payroll and/or assets were transferred, you are required to notify this Agency immediately because you may be liable for taxes on your payroll regardless of the number of individual in your employ.

DISCONTINUANCE OR PARTIAL TRANSFER OF MICHIGAN BUSINESS DOES NOT TERMINATE YOUR COVERAGE. Even though you may have disposed of a part, or all of your Michigan business in separate transactions, or discontinued all Michigan operations, you are required to continue to report and pay taxes on any wages paid to Michigan workers whom you may employ until such time as your coverage is legally terminated.



Discontinuance Acknowledgment

UIA 1363 (Rev. 06-11) Rick Snyder GOVERNOR



State of Michigan Talent Investment Agency Unemployment Insurance Agency 3024 W Grand Blvd, Detroit, MI 48202 www.michigan.gov/uia



Authorized By MCL 421.1 et seq. Bruce Noll ACTING DIRECTOR

Mail Date: Letter ID: EAN: Name:

Notice of Inactivation

Dear Employer:

The Unemployment Insurance Agency (UIA) received a request to inactivate the UIA employer account number shown above. As a result, your account is inactive as of September 30, 2015.

In the event that you resume employment in Michigan, you must contact the UIA immediately. Failure to submit tax reports or notify the UIA that you continued employing individuals in Michigan or resumed employment is a violation of Section 13 of the Michigan Employment Security (MES) Act and is subject to penalties under Section 54 of the MES Act. To re-activate your account or to register for a new employer account number, go to the Michigan Web Account Manager (MiWAM) located at www.michigan.gov/uia and select "Register a Business" under Online Services for Employers.

If you disagree with this notice, you may contact the Agency at the following address:

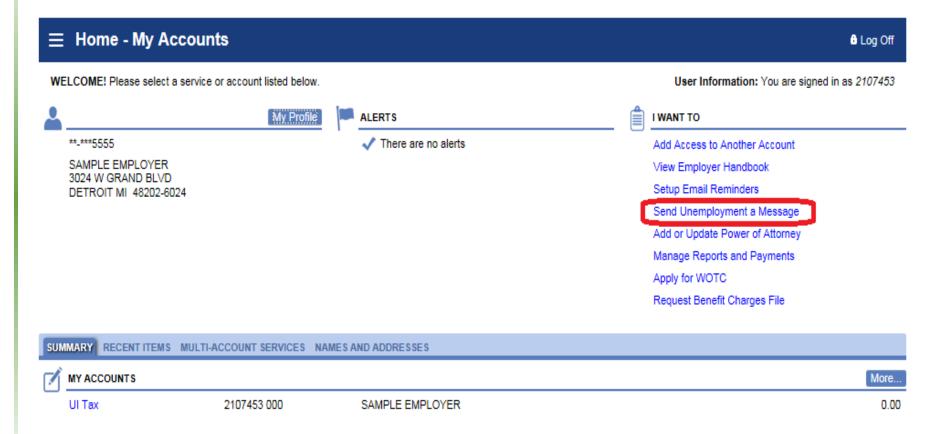
Unemployment Insurance Agency Tax Office PO Box 8068 Royal Oak, Michigan 48068-8068

Provide your business name, address, and UIA account number on all correspondence and/or include a copy of this notice.

If you have any questions, contact the Office of Employer Ombudsman (OEO) by e-mail at OEO@michigan.gov or at 1-855-4UIAOEO (855-484-2636). TTY customers call 1-866-366-0004.



Contacting UIA - MiWAM







MiWAM Support

MiWAMSupport@michigan.gov

Phone: 313-456-2188

Monday through Friday 8 am to 4:30 pm

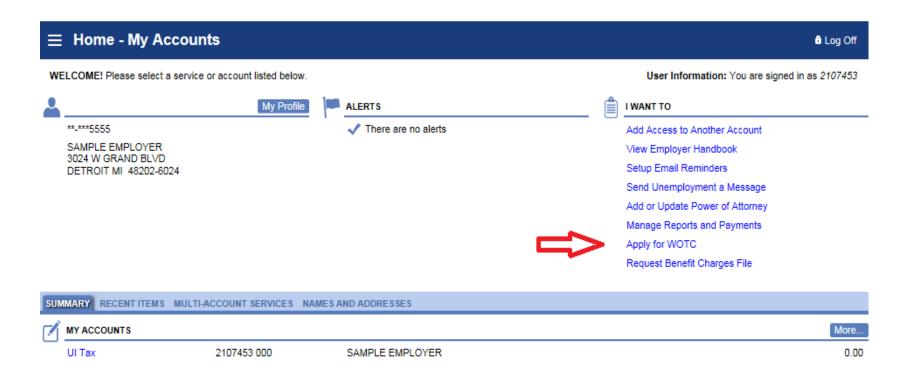


Work Opportunity Tax Credit

- Federal credit available to private-for-profit employers who hire from specific targeted groups
- First year of employment, maximum credits of \$4,800 to \$9,600 for disabled veterans
- First year of employment, maximum credit of \$4,000 for longterm recipients of TANF and \$2,400 for other target groups
- Additional \$5,000 credit for long term TANF recipients who are employed for a second year
- Maximum tax credit for tax-exempt organizations varies from \$1,560 to \$6,240 dollars
- Credit or unused portion of credit can be carried back one year or forward 20 years from the year the employer claims the credit

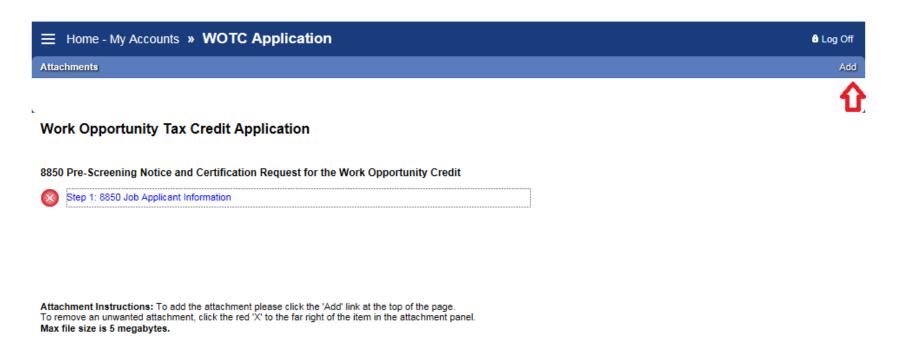


Work Opportunity Tax Credit - MiWAM





Work Opportunity Tax Credit - MiWAM



nit Save and finish later

Cancel



Contact Work Opportunity Tax Credit

Unemployment Insurance Agency
WOTC Unit
P.O. Box 8067
Royal Oak, MI 48068-8067
1-800-482-2959
1-313-456-2105
www.michigan.gov/uia

E-Mail Address: WOTCUnit@michigan.gov

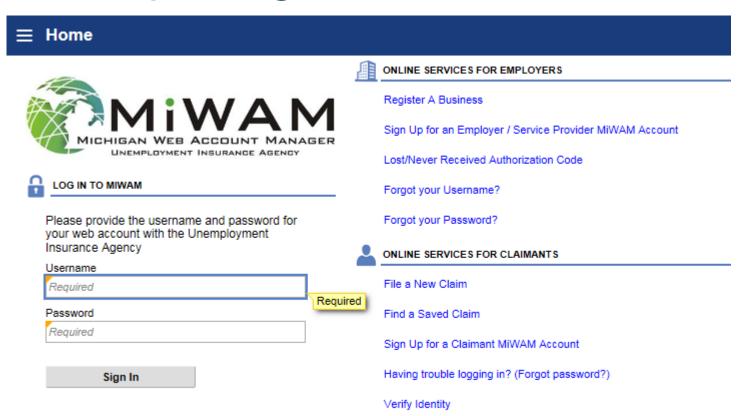


How Employers Can Help Prevent UI Fraud

- Verify each worker's earned income on Form UIA 1136, Bi-Weekly Statement of Charges/Credits to the Employer's Account.
- Review Form UIA 1770, Summary of Statement of Benefit Charges and Credits
- Immediately protest the Monetary Determination or the Bi-Weekly Statement of Charges/Credits to the Employer's Account.
- Have the victim report the fraudulent activity immediately as well.
- Report fraud on-line on the MIWAM sign-in page or by calling the UIA Fraud hotline at 1-855-UI-CRIME.



Reporting Fraud - MiWAM





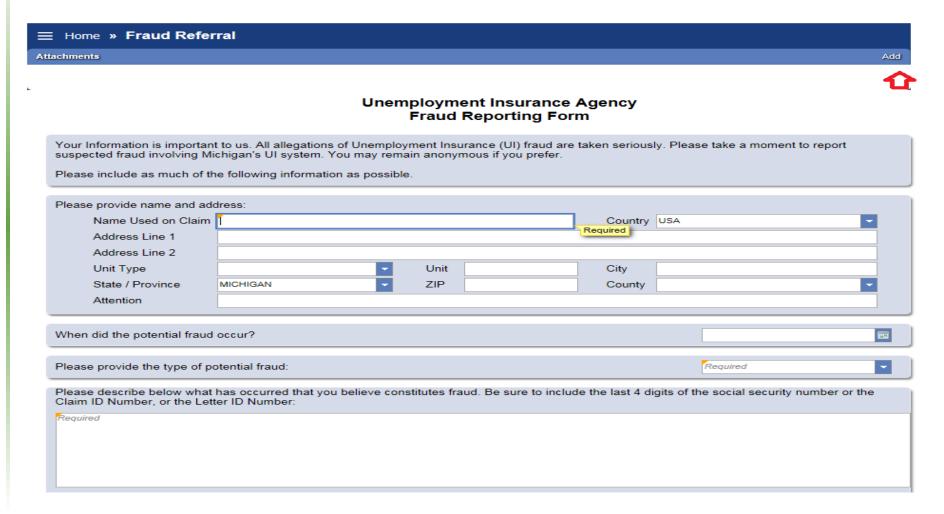
OTHER ONLINE SERVICES



Report Fraud

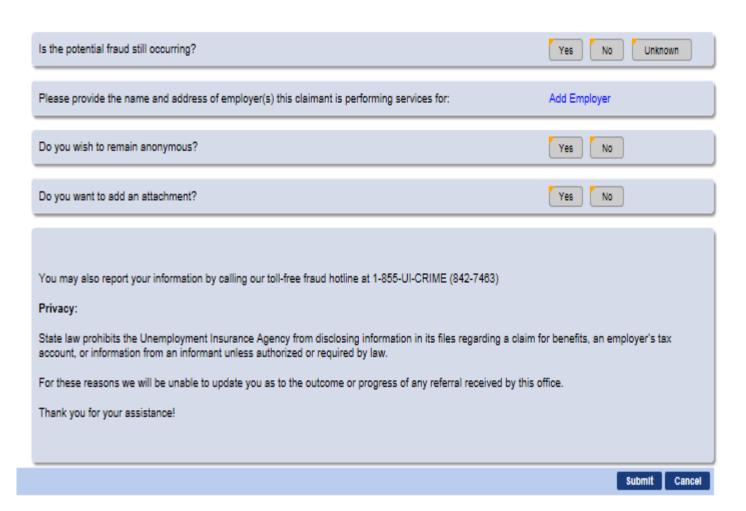


Reporting Fraud – MiWAM Part 1





Reporting Fraud – MiWAM Part 2





How Employers Can Help Prevent UI Fraud

Establish a Strong Data Security Plan

- Protect your employees Personally Identifiable Information (PII)
- Do not use SSN or driver's license numbers to identify employees on internal documents or correspondence (including email). Use an alternate employee ID number.
- Limit access to personal information to those who need it to perform their job duties.
- Don't mail, email or fax correspondence to the UIA or other outside sources that includes personal identifying information. If you must send this information through email, encrypt it.
- Don't leave any PII in plain view in the work place.
- Don't share your MiWAM or any other web account credentials where PII is utilized.



How do I report unemployment fraud?

If you suspect that someone is committing unemployment insurance fraud, you can report it on the UIA web site: Michigan.gov/uia, or call the

Fraud Hotline at 1-855-UI-CRIME (842-7463).

You can either remain anonymous, or provide your name and other information.





Thank you for Attending

Presenter Information:

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